

In the Abstract:

Please replace the Abstract with the following amended Abstract:

A magnetic recording medium includes an underlayer formed on a substrate;
~~the underlayer made of Cr based substance;~~ and a magnetic layer formed by epitaxial growth
on the underlayer, The underlayer is made of Cr based substance, and the magnetic layer is
made of Co based magnetic substance. The magnetic layer further includes a plurality of
layers, each made of Co based alloy including at least one of oxide and nitride as additional
content.